

Bethel Local School District  
Miami County

Schedule of Receipts and Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2022

| FEDERAL GRANTOR                                | Program / Cluster Title                      | Federal ALN Number | Pass Through Entity Identifying Number | Federal Receipts | Passed Through to Subrecipients | Total Federal Expenditures |
|------------------------------------------------|----------------------------------------------|--------------------|----------------------------------------|------------------|---------------------------------|----------------------------|
| U.S. DEPARTMENT OF EDUCATION                   |                                              |                    |                                        |                  |                                 |                            |
|                                                | Title I-A FY2021                             | 84.010A            | 572-9221                               | \$ 11,700.16     | \$ -                            | \$ 3,388.66                |
|                                                | Title I-A FY2022                             | 84.010A            | 572-9222                               | \$ 61,420.43     | \$ -                            | \$ 61,420.43               |
|                                                | Expanding Opportunities Grant                | 84.010A            | 572-9322                               | \$ 2,041.39      |                                 | \$ 2,041.39                |
|                                                | IDEA FY2021                                  | 84.027A            | 516-9221                               | \$ 29,298.06     | \$ -                            | \$ 29,298.06               |
|                                                | IDEA FY2022                                  | 84.027A            | 516-9222                               | \$ 183,264.64    | \$ -                            | \$ 183,264.64              |
|                                                | National School Lunch Program                | 10.555             | 006-0000                               | \$ 769,869.97    | \$ -                            | \$ 503,113.79              |
|                                                | National School Lunch Program - Supply Chain | 10.555             | 006-0000                               | \$ 33,611.72     | \$ -                            | \$ 33,611.72               |
|                                                | US Department of Agriculture - P-EBT Program | 10.649             | 006-0000                               | \$ 614.00        |                                 | \$ 614.00                  |
|                                                | Limited English Proficiency (LEP) FY2021     | 84.365A            | 551-9221                               | \$ 207.77        | \$ -                            | \$ 207.77                  |
|                                                | Limited English Proficiency (LEP) FY2022     | 84.365A            | 551-9222                               | \$ 15,724.36     | \$ -                            | \$ 15,774.36               |
|                                                | ESSER I                                      | 84.425D            | 507-9221                               | \$ 42.12         | \$ -                            | \$ 42.12                   |
|                                                | ESSER II                                     | 84.425D            | 507-9321                               | \$ -             | \$ -                            | \$ -                       |
|                                                | ESSER - ARP                                  | 84.425U            | 507-9422                               | \$ 323,442.69    | \$ -                            | \$ 323,442.69              |
|                                                | ARP - IDEA                                   | 84.027X            | 516-9322                               | \$ 49,653.77     | \$ -                            | \$ 52,789.50               |
|                                                | Title II-A FY2021                            | 84.367A            | 590-9221                               | \$ -             | \$ -                            | \$ -                       |
|                                                | Title II-A FY2022                            | 84.367A            | 590-9222                               | \$ 22,493.42     |                                 | \$ 22,493.42               |
|                                                | Title IV-A FY2022                            | 84.424A            | 584-9222                               | \$ 10,000.00     |                                 | \$ 10,000.00               |
| Total U.S. Department of Education             |                                              |                    |                                        | \$ 1,513,384.50  | \$ -                            | \$ 1,241,502.55            |
| U.S. DEPARTMENT OF EDUCATION                   |                                              |                    |                                        |                  |                                 |                            |
| Miami County Education Service Center          |                                              |                    |                                        |                  |                                 |                            |
| Early Childhood Education (Preschool)          | 84.173                                       |                    | 587-9921                               | \$ -             | \$ 4,515.20                     | \$ -                       |
| Total U.S. Department of Education             |                                              |                    |                                        | \$ -             | \$ 4,515.20                     | \$ -                       |
| INSTITUTE OF MUSEUM AND LIBRARY SERVICES       |                                              |                    |                                        |                  |                                 |                            |
| LIBRARY SERVICES AND TECHNOLOGY ACT            |                                              |                    |                                        |                  |                                 |                            |
| Library Services and Technology - CARES ACT    | 45.310                                       |                    | 599-9021                               | \$ -             |                                 | \$ 220.57                  |
| Library Services and Technology - CARES ACT    | 45.310                                       |                    | 599-9022                               | \$ -             |                                 | \$ 367.35                  |
| Total INSTITUTE OF MUSEUM AND LIBRARY SERVICES |                                              |                    |                                        | \$ -             | \$ -                            | \$ 587.92                  |
| Total Federal Financial Assistance             |                                              |                    |                                        | \$ 1,513,384.50  | \$ 4,515.20                     | \$ 1,242,090.47            |

The accompanying notes are an integral part of this schedule.



# BETHEL LOCAL SCHOOLS

## FEDERAL PROGRAM UPDATE

MAY 2022

Tina K. Hageman - Treasurer/CFO

# Purpose & Objective

- ▲ Engage local Board of Education and Community
  - ▲ Long range planning
  - ▲ Discussions on federal grants available to district
- ▲ How can grants affect the district's finances?
  - ▲ Five Year Forecast
  - ▲ Auditing Requirements
    - ▲ Single Audit or Not??
- ▲ Spending and Procurement Requirements



# Federal Grants - Fiscal Year 2022



- ▲ Food Service - Fund 006
- ▲ ESSER - ARP - Fund 507 Special Cost Center 9422 (507-9422)
- ▲ IDEA - Title VI-B - Fund 516 Special Cost Center 9222 (516-9222)
- ▲ IDEA - ARP - Fund 516 Special Cost Center 9322 (516-9322)
- ▲ Limited English Proficiency - Fund 551 Special Cost Center 9222 (551-9222)
- ▲ Title I-A - Fund 572 Special Cost Center 9222 (572-9222)
- ▲ Expanding Opportunities Grant -Fund 572 Special Cost Center 9322 (572-9322)
- ▲ Title IV-A - Fund 584 Special Cost Center 9222 (584-9222)
- ▲ Title IV-A - ARP - Fund 584 Special Cost Center 9322 (584-9322)
- ▲ Title II-A - Fund 590 Special Cost Center 9222 (590-9222)

# Federal Program Procurement



- ▲ Micro-purchases – purchase of supplies and/or services which does not exceed \$10,000
- ▲ Small purchases – purchases between \$10,001 - \$250,000 must have multiple quotes from an adequate number of suppliers
- ▲ **OVER \$250,001 REQUIRES FORMAL PROCUREMENT METHODS**
- ▲ Sealed Bids – Product and/or services over \$250,000 or construction exceed \$50,000
- ▲ Proposals – Fixed Price or cost reimbursement type contract is awarded.
- ▲ Noncompetitive Procurement – Single Source / Micro-purchase / Emergency / Awarding Agency authorizes / Competition is inadequate
- ▲ Noncompetitive Purchase – ESC – ODE can authorize ESC is eligible

# Food Service - Fund 006



- ▶ Food Service - 006 (Anticipated Spend \$325,00)
  - ▶ Federal Program
    - ▶ Funded by USDA Food and Nutrition Service (US Department of Agriculture)
  - ▶ All student meals eligible for reimbursement during the 2020-21 and 2021-22 school years
    - ▶ At this time (May 2022) full reimbursement will not continue for 2022-23 school year.
- ▶ Must follow federal procurement guidelines (District Policy 6325)
  - ▶ EPC Contract
    - ▶ All vendors place formal bids
  - ▶ Local Vendors
    - ▶ Must obtain multiple quotes

## 507 - 9422 ESSER - ARP

- ▶ Elementary and Secondary School Emergency Relief - American Rescue Plan
  - ▶ Round three of COVID related funds
- ▶ District Plan
  - ▶ Bethel Local Schools has been awarded over \$461,000 and should have a board approved plan in place for spending.
    - ▶ Purchased Chromebooks for students and laptops for teachers to continue the district's 1 to 1 initiative - continuity of services
    - ▶ Employee stipends for additional work needed to continuity of services as all employees have been working additional hours such as sacrificing planning periods.
    - ▶ Can be used for construction but must adhere to Federal Procurement requirements, prevailing wages (Davis Bacon), and must be related to prevention of the spread of COVID
- ▶ **Must spend before September 30, 2024**
  - ▶ Discussions are on-going to extend spend requirement to December 30, 2024



# Federal Grants - Continued



- ▲ American Rescue Plan - IDEA (516-9322)
  - ▲ Award - \$79,822.06
  - ▲ Currently using for new special education position for the 2021-22 school year - salaries and benefits.
  - ▲ Grant awarded in October 2021 so will have carryover into the 2022-23 school year.
- ▲ Title I-A (572-9222)
  - ▲ Award - \$83,923.54
  - ▲ Combined with Title II-A - (590-9222) to cover two teacher salaries
  - ▲ Benefits paid with general fund



# Federal Grants - Continued

- ▶ IDEA 516-9222 (\$316,378.61)
  - ▶ Special Education Grant
    - ▶ To provide services for students identified with special needs
    - ▶ Currently used to cover cost of services with ESC employees
      - ▶ Psychologists and Intervention Specialists
- ▶ Title III - Limited English 551-9222 (\$30,948.39)
  - ▶ English Learners Grant
    - ▶ Purchase ELL Services - ESC
    - ▶ Instructional Supplies and Supplies for Parent/Community Engagement



# Federal Grants - Continued

- ▶ Expanding Opportunities 572-9322 (\$3,365.91)
  - ▶ Grant to be used for HS class related to expanding experience/education in new areas
  - ▶ Currently used to expand robotics program
  - ▶ Purchase of additional supplies and to cover costs to attend competitions.
- ▶ Title IV-A 584-9222 (\$10,000)
  - ▶ Early Childhood Education Grant
  - ▶ Being used to offset costs for SRO Services
- ▶ ARP - Title IV-A 584-9322 (\$5,905.84)
  - ▶ Early Childhood Education Grant -ARP
  - ▶ Being used to offset Preschool Transportation Costs
    - ▶ Salaries and Benefits



# Federal Grants - Continued

- ▶ Total Federal Grants Award - \$991,483 (not including food service)
  - ▶ Anticipate spending all of IDEA \$316,379
  - ▶ Anticipate spending all of Title IV-A \$10,000
  - ▶ Anticipate spending ESSER -ARP - \$325,000
  - ▶ Anticipate spending Title I-A and Title II-A - \$83,923.54
  - ▶ Add in anticipated spend on Food Service - \$325,000
- ▶ Single Audit Requirement - Spend of \$750,000 or more
  - ▶ FY2021 Single Audit
  - ▶ FY2022 Single Audit
- ▶ Loss of these funds would shift costs to General Fund
  - ▶ Limits district's ability to add staff needed for growth.





# Questions?

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